IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

WEALTH TAX REFERENCE No. 134 of 1995

For Approval and Signature:

HONOURABLE MR.JUSTICE R.S.GARG

HONOURABLE MR.JUSTICE M.R. SHAH

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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COMMISSIONER OF WEALTH TAX - Applicant(s)
Versus
C D R LAXMIDEVI - Respondent(s)

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Appearance :
MR TANVISH U BHATT for Applicant(s) : 1,
NOTICE NOT RECD BACK for Respondent(s) : 1,

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CORAM : HONOURABLE MR.JUSTICE R.S.GARG
and
HONOURABLE MR.JUSTICE M.R. SHAH

Date : 18/07/2006

ORAL JUDGMENT

(Per : HONOURABLE MR.JUSTICE R.S.GARG)

Shri Tanvish Bhatt, learned counsel for the applicant. He submits that in the present matter the Tribunal has relied upon its order which was passed in favour of the assessee in relation to the earlier year of assessment. According to him, a question was referred by the Tribunal at the instance of the Revenue to this Court which was registered as Wealth Tax Reference No. 21 of 1991. He fairly submits that the said Reference has been answered against the interest of Revenue and the said Judgment is reported in *[2005] Vol. 274 ITR Page 257.*

2. As the earlier year's assessment and the order passed by the Tribunal has already been affirmed by this Court, there is no scope to take a contrary view in the present matter. We answer the Reference against the interest of the Revenue.

[R.S. Garg, J.]

[M.R. Shah, J.]

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